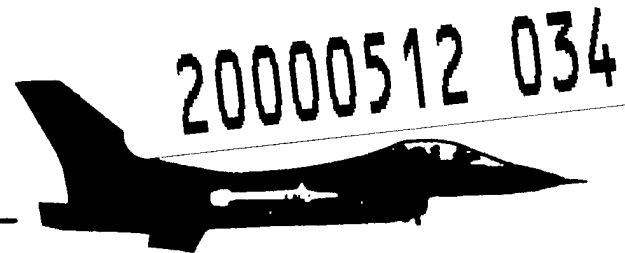


Project 90053021

27 December 1991

REPORT OF AUDIT

DoD-WIDE REVIEW OF PROMPT PAYMENT ACT PROCEDURES



AIR FORCE AUDIT AGENCY

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DEPARTMENT OF THE AIR FORCE
WASHINGTON DC 20330-1000

OFFICE OF THE SECRETARY

MEMORANDUM FOR SECRETARY OF THE AIR FORCE
CHIEF OF STAFF, USAF

SUBJECT: Report of Audit, DoD-wide Review of Prompt Payment Act Procedures (Project 90053021)

The Prompt Payment Act of 1982 and its 1988 Amendment direct Federal agencies to pay commercial vendor bills on time, take discounts when economically justified, and pay interest when payments are late. The Act also requires Federal agencies to prepare an annual report on compliance with Prompt Payment Act provisions. In support of these requirements, Air Force accounting and finance offices (AFOs) have established procedures for prompt payment of bills and reporting Prompt Payment Act data quarterly for subsequent consolidation by major commands and higher management levels. In Fiscal Year 1990, the Air Force paid over 3.7 million vouchers for bills subject to the Prompt Payment Act. These payments were for \$22.7 billion of goods and services.

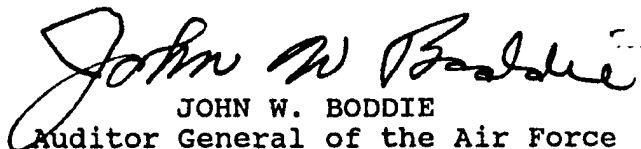
This audit was part of a DoD-wide Prompt Payment Act review requested by the DoD Comptroller. Our overall objective was to evaluate the effectiveness of Air Force implementation of the Prompt Payment Act. Specifically, we determined whether vendor bills were paid in accordance with the Act and Prompt Payment Act reports were accurate.

Overall, we concluded that the Air Force effectively implemented the Prompt Payment Act. Policies and procedures for paying vendor bills had been established, and Air Force directives had been continually updated to incorporate new Office of Management and Budget guidance. However, payment deficiencies, particularly at Bolling AFB, and inaccurate or unsupported reporting data warranted additional management attention. Specifically:

a. Of 1,305 vouchers reviewed at 11 AFOs, 99 (8 percent) were paid late, 45 (3 percent) were paid too early, and 84 (6 percent) were paid without properly taking cost-effective discounts. As a result, we estimate the Air Force incurred at least \$86,000 in unnecessary interest liability and lost over \$50,000 in interest income and discounts at the selected locations during the 2-month period reviewed. (Page 4, paragraph 3)

b. The 31 March 1990 Prompt Payment Act reports were inaccurate or improperly supported at 10 of 11 AFOs and 2 of 5 major commands reviewed. For example, disbursements subject to the Act were overstated by \$54.7 million at one base, and late payments were understated by \$60.6 million at another. Also, one command overstated by \$1.7 million the value of late payments caused by delays in receiving invoices. As a result, higher level management may not be able to rely on the information to identify and correct adverse payment trends. (Page 8, paragraph 4)

Management comments and actions planned are responsive to the issues and recommendations discussed in this report.


JOHN W. BODDIE
Auditor General of the Air Force

**DOD-WIDE REVIEW OF PROMPT
PAYMENT ACT PROCEDURES**

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DOD-WIDE REVIEW OF PROMPT PAYMENT ACT PROCEDURES

INTRODUCTION

1. The Prompt Payment Act of 1982 (Public Law 97-177) and its 1988 Amendment (Public Law 100-96) require Federal agencies to pay their commercial vendor bills on time (normally 30 days after receipt of an invoice) and to pay interest penalties when payments are late or when discounts are taken after the discount period has expired. These requirements do not apply to payments made to other Federal agencies or to contract financing payments.

a. Under the original Act, the discount period started on the date the vendor invoice was received and allowed a 15-day grace period for late payments, during which time interest did not accrue.

b. The 1988 Amendment, effective 1 April 1989, changed the start of the discount period to the date of the invoice, eliminated the grace period, and authorized early payments up to 7 days before the due date. In addition, the Amendment required payment of additional interest penalties when interest due was not paid.

2. Office of Management and Budget (OMB) Circular A-125 (Revised), Prompt Payment, 12 December 1989, prescribes Prompt Payment Act policies and procedures for executive agencies. The circular directs each agency chief to issue instructions that require monitoring causes of interest penalties, taking corrective action for noncompliance with the Prompt Payment Act, and accurately reporting Prompt Payment Act data.

3. Air Force Regulation (AFR) 177-102, Commercial Transactions at Base Level, 15 November 1987, implements OMB Circular A-125. In addition to providing guidance on payment procedures, AFR 177-102 requires each accounting and finance office (AFO) to prepare a quarterly Prompt Payment Act report summarizing information on disbursements, early and late payments, interest penalties, and discounts.

4. In Fiscal Year (FY) 1990, Air Force activities paid over 3.7 million vouchers for bills subject to the Prompt Payment Act. These payments were for \$22.7 billion of goods and services.

Project 90053021

5. This audit was announced and accomplished in FY 1991 under project number 0265321. As a result of a 1 October 1991 (FY 1992) revision to the Air Force Audit Agency Management Information System, project number 90053021 was assigned to this project.

AUDIT SCOPE

6. During the audit, we examined vouchers, reports, and related supporting documents dated from October 1987 through September 1990. Individual tabs provide additional details concerning the scope of audit.

7. Our audit was accomplished at 5 major commands (MAJCOMs)¹ and 11 AFOS² (see Appendix IV) during the period June through November 1990. This audit was performed in accordance with generally accepted Government auditing standards and, accordingly, included such tests of internal controls as considered necessary under the circumstances. A draft of this report was provided to management in July 1991.

PAYING BILLS

BACKGROUND

1. Directive Requirements. OMB Circular A-125 and AFR 177-102 specify when bills subject to the Prompt Payment Act are to be paid, how discounts are treated, and what quality control program requirements must be met.

a. Timing of Payments. Normally, AFOS must pay vendors as close as possible to, but not later than, the 30th day after receipt of a proper invoice. There is no grace period for contracts and contract modifications approved after 31 March 1989. Late payments require automatic payment of interest penalties at the rate in effect at the time interest begins to accrue. To minimize loss of interest income on Treasury funds, AFOS should not pay vendor bills earlier than 7 days prior to the payment due date.

b. Discount Policies. To induce prompt payment for goods or services provided, a vendor may offer a discount if the invoice is paid within a prescribed period (for example, 2 percent off if paid within 10 days). The discount period, unlike the payment period, begins with the date on the invoice, not the date the invoice was received. If the discount is more than the interest income the payment amount would accrue by the final due date, the discount is cost-effective and must be taken.

c. Quality Control Requirements. According to OMB Circular A-125, the Prompt Payment Act quality control program must be a systematic performance measurement system in place throughout an organization. The process for collecting information must be at least as thorough as the original payment process. The program should identify and correct objectively determined causes of deficiencies. AFR 177-10, Air Force Quality Assurance Program for Base-Level Accounting and Finance Activities, 15 October 1989, provides guidelines for establishing quality assurance programs at AFOS.

TAB A

AUDIT SCOPE

2. At the 11 AFOs, we reviewed a total sample of 1,305 vouchers, valued at \$40.2 million, from a population of 84,289 vouchers, valued at \$573 million (see Appendix II). At eight AFOs, the population included all vouchers paid in February and March 1990; at three AFOs (Bolling, Hanscom, and Wright-Patterson), the population included only those paid in March. At 10 AFOs, we selected from 10 to 20 of the highest dollar vouchers plus a random sample of 100 of the remaining. At the Wright-Patterson AFO, all 120 vouchers were randomly selected. We also examined contracts, vendor invoices, and receiving reports associated with the selected vouchers. Projections in our report are limited to the 11 AFOs audited and apply only to the vouchers paid in February and March 1990.

DISCUSSION

3. Paying Bills. Of the 1,305 vouchers reviewed, 99 (8 percent) were paid late, 45 (3 percent) were paid too early, and 84 (6 percent) were paid without properly taking cost-effective discounts. As shown in Appendix III, the extent and materiality of problems varied significantly among bases. For example, the AFO at Bolling AFB incurred \$25,021 (90 percent) of the \$27,840 interest liability for late payments and \$26,380 (96 percent) of the \$27,432 of discounts taken too late. These overall conditions occurred primarily because of insufficient emphasis on meeting Act requirements. In addition, as noted in paragraph 3d, quality assurance programs did not meet OMB Circular A-125 requirements. Details, including monetary impact, follow:

a. Late Payments. Payments were made late at 10 AFOs (Appendix III). Of the 99 vouchers paid late, 27 (2 percent of our total sample) were paid more than 30 days late. Late payment of the 99 vouchers, valued at \$6.3 million, created an interest liability of almost \$28,000. We estimate that at least 5,000 (6 percent) of the 84,289 vouchers in our population were paid late, resulting in a projected interest liability of at least \$86,000 for the 2-month period reviewed.

b. Early Payments. Payments were made too early at nine AFOS (Appendix III). Early payment of the 45 vouchers, valued at \$2.8 million, resulted in \$8,000 of lost interest income to the Treasury. We estimate that at least 1,510 (2 percent) of the vouchers in our population were paid too early. (Data were not available to statistically project lost interest income.)

c. Discounts. Cost-effective discounts were not properly taken at 10 AFOS (Appendix III). Of the 318 available cost-effective discounts in our sample, 65 (20 percent), totalling \$15,000, were not taken (10 bases), and 19 (6 percent), totalling \$27,000, were taken too late (5 bases). We estimate at least 3,400 cost-effective discounts were not properly taken at these locations during the 2-month period reviewed. (Data were not available to project the total value of lost discounts.)

d. Quality Control Programs. Quality control programs did not meet OMB Circular A-125 requirements at 5³ (45 percent) of the 11 AFOS. Two AFOS (Bolling and Norton) did not have adequate programs (for example, original payment decisions/calculations were not verified), and at three other AFOS (Hanscom, Little Rock, and Wright-Patterson), the method for gathering quality assurance data was not clear. Cause and effect could not be directly established between the attributes of AFO quality assurance programs and the deficiencies in our sample. Nevertheless, specific guidance on quality control, as defined in OMB Circular A-125, should increase the Air Force's effectiveness in complying with Prompt Payment Act requirements. Air Force regulations did not provide this guidance.

4. Recommendation 1. SAF/FM should:

a. Require MAJCOMS to increase management emphasis and oversight on compliance with Prompt Payment Act requirements.

b. Request the Defense Finance and Accounting Service - Denver Center (DFAS-DE) to amend AFR 177-10 to provide AFOS specific guidance on Prompt Payment Act quality control procedures that are consistent with requirements contained in OMB Circular A-125.

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TAB A

5. Management Comments. SAF/FM concurred and stated:

a. "DFAS-DE will issue a message to the major commands requesting them to place increased emphasis and oversight on compliance with the Prompt Payment Act. Estimated completion date is 31 January 1992.

b. "DFAS-DE will amend AFR 177-10, paragraph 2-3, to include the establishment of quality control procedures to review the payments made pursuant to the Prompt Payment Act. In addition, a Quality Assurance Bulletin will be issued to all network facilities to provide detailed requirements for establishing a quality control program in accordance with OMB Circular A-125. Estimated completion date is 31 January 1992."

6. Evaluation of Management Comments. Management comments and actions planned (paragraph 5) are responsive to the issues and recommendations discussed in this tab.

REPORTING PROMPT PAYMENT ACT DATA

BACKGROUND

1. Reporting Requirements.

a. Each AFO sends its MAJCOM a quarterly Prompt Payment Act Report (ACCT RPT(Q)1619) in accordance with AFR 177-102. The report includes data in eight basic categories: (1) number of disbursements subject to, and not subject to, the Prompt Payment Act; (2) value of disbursements subject to, and not subject to, the Prompt Payment Act; (3) early payments; (4) late payments; (5) total vendor payments (includes special financing and contract payments); (6) interest penalties due but not paid; (7) cash discounts available, taken, and lost; and (8) additional interest penalties. The reports must also summarize reasons for early and late payments, unpaid interest penalties, and lost discounts.

b. In turn, each MAJCOM forwards a consolidated quarterly report to the DFAS-DE, Directorate of Accounting Operations (DFAS-DE/A). At the end of each fiscal year, DFAS-DE/A submits an Air Force summary report to the Assistant Secretary of the Air Force (Financial Management and Comptroller) who, in turn, submits a consolidated appropriated/nonappropriated fund report to DFAS-Headquarters (HQ). DFAS-HQ consolidates all DoD reports and sends them to OMB.

2. Data Sources and Documentation. AFR 177-102 allows AFOs to determine how Prompt Payment Act report data are obtained and what records are maintained. For example, the directive states that early payment data can be obtained from logs, voucher copies accumulated for reporting purposes, or copies of payment checklists or suspense worksheets. As a result, AFOs gather data from several automated and nonautomated sources (Materiel Accounts Payable System, manual logs, etc.) and maintain Prompt Payment Act data using various forms of documentation.

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TAB B

AUDIT SCOPE

3. We evaluated the accuracy of the 31 March 1990 Prompt Payment Act reports at 11 AFOs and 5 MAJCOMs. Specifically, we compared amounts in supporting documents to the appropriate category amounts in the quarterly reports.

DISCUSSION

4. Reporting Prompt Payment Act Data. The 31 March 1990 Prompt Payment Act reports were inaccurate or not properly supported at 10⁴ of the 11 AFOs and 2⁵ of the 5 MAJCOMs reviewed. The primary causes of these conditions were inadequate procedures for report preparation and review. As a result, higher level management may not be able to rely on the information to identify and correct adverse payment trends.

a. AFO Reports. The type and materiality of deficiencies at the 10 AFOs varied significantly, and installation-level reports of audit provided recommendations for corrective action. Nevertheless, errors such as those in the following table indicate a need for additional emphasis on and clarification of reporting requirements.

AFO Reporting Deficiencies

<u>AFO Location</u>	<u>Type of Information</u>	<u>Amount Reported (Millions)</u>	<u>Amount Over-/(Under-) Reported (Millions)</u>	<u>Error As Percent Of Amount Reported</u>
Norton	Value of Disbursements*	\$85.8	\$54.7	64%
Ellsworth	Value of Disbursements*	25.9	4.7	18%
Little Rock	Value of Disbursements*	15.3	(1.8)	12%
Mather	Value of Disbursements*	12.6	1.1**	9%

Maxwell	Value of Disbursements*	43.9	1.7	4%
Bolling	Late Payments	21.3	(60.6)	285%
Bolling	Discounts Lost	1.3	1.2	92%

* Includes only disbursements subject to the Prompt Payment Act, except as noted for the overreported amount for Mather AFO.

** The \$1.1 million may have included disbursements not subject to the Prompt Payment Act. Listings that confirmed the understatement did not segregate amounts subject to the Act.

The errors in the preceding table for the Ellsworth and Maxwell AFOs represent duplicate reporting of Air National Guard payments. During the audit, the requirement that only Guard units report payments made for them by supporting AFOs was clarified in a 15 September 1990 change to AFR 177-102. At the Norton and Bolling AFOs, the cause of errors was inadequate local procedures, and at the Little Rock and Mather AFOs, the cause of errors was a lack of quality control reviews. The latter two causes also contributed to deficiencies at three other AFOs.

b. MAJCOM Reports.

(1) The Air Force Systems Command (AFSC) Prompt Payment Act report did not accurately consolidate data concerning reasons for late payments and interest penalties. For example:

(a) The consolidated AFSC report indicated that 230 late payments, totalling \$1.7 million, were caused by delays in receiving vendor invoices. However, base reports contained a total of only six payments, totalling \$8,914, that were late due to delayed invoices.

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TAB B

(b) The consolidated AFSC report indicated 1,076 interest payments, totalling \$36,270, were caused by delays in AFO processing. However, base reports showed a total of 1,303 interest payments, totalling \$50,595, resulted from paying office delays.

(2) Base-level Prompt Payment Act reports used to compile the Military Airlift Command (MAC) report contained a total of \$167.4 million in unsupported adjustments for nine bases. HQ MAC officials indicated 12 of 14 base reports had to be adjusted at the MAJCOM because they were not in accordance with AFR 177-102. However, documentation was only available to support changes to three of the reports.

5. Recommendation 2. SAF/FM should:

a. Require MAJCOMs to increase management emphasis on preparing accurate and fully supported Prompt Payment Act reports at base and MAJCOM level.

b. Require MAJCOMs and AFOs to establish adequate written procedures for collecting and validating the accuracy of Prompt Payment Act data. We suggest that these procedures include more specific information on the sources and compilation of Prompt Payment Act data.

6. Management Comments. SAF/FM concurred in principle and stated:

a. "DFAS-DE will issue a message to the major commands emphasizing the need for accurate and fully supported Prompt Payment Act reports at both base and major command level. Estimated completion date is 31 January 1992.

b. "We will advise major commands to establish written procedures that will assure accurate and fully supported Prompt Payment Act reports. Estimated completion date is 31 January 1992."

7. Evaluation of Management Comments. Management comments and actions planned (paragraph 6) are responsive to the issues and recommendations discussed in this tab.

DEFINITIONS/NOTES

1. Air Force Logistics Command, Air Force Systems Command, Military Airlift Command, Strategic Air Command, and Tactical Air Command.
2. Bolling, Ellsworth, Fairchild, Hanscom, Little Rock, Mather, Maxwell, Nellis, Norton, Peterson, and Wright-Patterson AFOs.
3. Bolling, Hanscom, Little Rock, Norton, and Wright-Patterson AFOs.
4. Bolling, Ellsworth, Fairchild, Hanscom, Little Rock, Mather, Maxwell, Norton, Peterson, and Wright-Patterson AFOs.
5. Air Force Systems Command and Military Airlift Command.

**SUMMARY OF
SAMPLE VOUCHERS REVIEWED**

<u>AFO</u>	<u>TOTAL NUMBER OF VOUCHERS</u>	<u>NUMBER OF HIGH DOLLAR VOUCHERS</u>	<u>NUMBER OF RANDOMLY SELECTED VOUCHERS</u>	<u>VALUE OF VOUCHERS (IN MILLIONS)</u>	<u>MONTHS SELECTED</u>	<u>TOTAL VOUCHER POPULATION</u>	<u>VALUE OF TOTAL VOUCHER POPULATION (IN MILLIONS)</u>
BOLLING	120	20	100	\$8.7	MARCH*	10,258	\$162.8
ELLSWORTH	120	20	100	2.2	FEB/MAR	6,799	9.3
FAIRCHILD	115	15	100	1.0	FEB/MAR	6,099	13.5
HANSCOM	110	10	100	2.0	MARCH*	3,727	30.7
LITTLE ROCK	120	20	100	0.8	FEB/MAR	7,619	28.2
MATHER	120	20	100	1.6	FEB/MAR	4,915	8.6
MAXWELL	120	20	100	3.3	FEB/MAR	12,627	36.4
NELLIS	120	20	100	2.0	FEB/MAR	7,552	38.4
NORTON	120	20	100	1.6	FEB/MAR	6,207	53.2
PETERSON	120	20	100	16.1	FEB/MAR	10,149	137.8
WRIGHT-PATTERSON	120	0**	120	0.9	MARCH*	8,337	53.7
	---	---	---	----		-----	-----
TOTAL	1,305	185	1,120	\$40.2		84,289	\$572.6
	=====	=====	=====	=====		=====	=====

* Reviews at Bolling, Hanscom, and Wright-Patterson were limited to March because of the value and volume of monthly transactions processed.

** High dollar vouchers were not separately identified; therefore, 120 vouchers were randomly selected for review.

SUMMARY OF
PROMPT PAYMENT ACT DEFICIENCIES

AFO	(1) LATE PAYMENTS		(2) EARLY PAYMENTS		(3) DISCOUNTS		
	NUMBER OF VOUCHERS	INTEREST LIABILITY INCURRED	NUMBER OF VOUCHERS	AMOUNT OF LOST INTEREST INCOME	NUMBER OF VOUCHERS	AMOUNTS	
						NOT TAKEN	TAKEN TOO LATE
BOLLING	23	\$25,021	8	\$914	17	\$8,191	\$26,380
ELLSWORTH	18	249	11	961	9	2,187	66
FAIRCHILD	15	270	2	3	0	0	0
HANSCOM	11	77	0	0	8	673	0
LITTLE ROCK	4	606	4	740	10	187	0
MATHER	0	0	1	0	3	32	0
MAXWELL	9	21	7	2,756	2	7	0
NELLIS	3	19	1	3	8	1,963	4
NORTON	7	209	10	1,618	14	2,091	976
PETERSON	6	1,358	0	0	8	18	6
WRIGHT-PATTERSON	3	10	1	892	5	21	0
	----	-----	----	-----	----	-----	-----
TOTAL	99	\$27,840	45	\$7,887	84	\$15,370	\$27,432
	=====	=====	=====	=====	=====	=====	=====

LOCATIONS AUDITED/REPORTS ISSUED

<u>Organization/Location</u>	<u>Installation-Level Reports Issued</u>
<u>Air Force District of Washington</u>	
1100th National Capital Region Support Group (NCRSPTG) Bolling AFB DC	704-1-35, 3 May 91
<u>Air Force Logistics Command (AFLC)</u>	
Headquarters AFLC Wright-Patterson AFB OH	None
2750th Air Base Wing Wright-Patterson AFB OH	445-1-05, 27 Nov 90
<u>Air Force Space Command</u>	
3d Space Support Wing Peterson AFB CO	261-1-05, 19 Oct 90
<u>Air Force Systems Command (AFSC)</u>	
Headquarters AFSC Andrews AFB DC	704-1-02, 5 Oct 90
Electronic Systems Division Hanscom AFB MA	325-1-08, 18 Dec 90
<u>Air National Guard (ANG)</u>	
*114th Tactical Fighter Group ANG Sioux Falls SD	218-1-03, 10 Oct 90
<u>Air Training Command</u>	
323d Flight Training Wing Mather AFB CA	920-1-02, 10 Oct 90

* This unit was reviewed in conjunction with audit work performed at Ellsworth AFB.

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<u>Organization/Location</u>	<u>Installation-Level Reports Issued</u>
<u>Air University (AU)</u>	
**Headquarters AU Maxwell AFB AL	922-1-02, 29 Oct 90
<u>Military Airlift Command (MAC)</u>	
Headquarters MAC Scott AFB IL	730-0-59, 17 Aug 90
63d Military Airlift Wing Norton AFB CA	725-1-03, 26 Oct 90
314th Tactical Airlift Wing Little Rock AFB AR	710-1-04, 19 Dec 90
<u>Strategic Air Command (SAC)</u>	
Headquarters SAC Offutt AFB NE	None
Strategic Warfare Center Ellsworth AFB SD	218-1-02, 5 Oct 90
92d Bombardment Wing Fairchild AFB WA	223-1-03, 9 Nov 90
<u>Tactical Air Command (TAC)</u>	
Headquarters TAC Langley AFB VA	None
554th Operations Support Wing Nellis AFB NV	565-1-03, 9 Oct 90

**This site was included as one of the 11 accounting and finance offices reviewed.

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